



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 2020 Westfield Township - County of Union

Adopted

Municode: 2020

Filename: 2020_fba_2018.xlsm

Website: www.westfieldnj.gov

Phone Number:

908 789-4040

Mailing Address:

425 East Broad Street

[Email the UFB if not using Outlook](#)

Municipality:

Westfield

State:

NJ

Zip:

07090

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michelle	W.	Brindle	12/31/2021	mayorbrindle@westfieldnj.gov

Chief Administrative Officer

James		Gildea		administrator@westfieldnj.gov
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Chief Financial Officer

Scott	H.	Olsen		cfo@westfieldnj.gov
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Municipal Clerk

Tara		Rowley		townclerk@westfieldnj.gov
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Registered Municipal Accountant

Warren		Korecky		wmkorecky@aol.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Linda		Habgood	12/31/2021	lhabgood@westfieldnj.gov
Frank		Arena	12/31/2019	farena@westfieldnj.gov
Michael		Dardia	12/31/2021	mdardia@westfieldnj.gov
Joann		Neylan	12/31/2019	jneylan@westfieldnj.gov
David		Contract	12/31/2021	dcontract@westfieldnj.gov
Mark		LoGrippo	12/31/2019	mlogrippo@westfieldnj.gov
Dawn		Mackey	12/31/2021	dmackey@westfieldnj.gov
Douglas		Stokes	12/31/2019	dstokes@westfieldnj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	1.490	\$27,662,381.77	16.11%	\$2,710.77	Municipal Purpose Tax	ACTUAL	\$27,975,396.02
Municipal Library	0.137	\$2,548,401.00	1.48%	\$249.24	Municipal Library	ACTUAL	\$2,571,941.25
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	5.395	\$100,170,477.00	58.35%	\$9,815.15	Local School District	ESTIMATED	\$101,933,988.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	2.162	\$40,132,660.69	23.38%	\$3,933.34	County Purposes	ESTIMATED	\$41,108,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.062	\$1,152,963.70	0.67%	\$112.80	County Open Space	ESTIMATED	\$1,163,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	9.246	\$171,666,884.16	100.00%	\$16,821.30	Total ESTIMATED amount to be raised by taxes		\$174,752,325.27
Total Taxable Valuation as of October 1, 2017 <u>\$1,868,094,590.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$181,930.55</u>					Revenue Anticipated, Excluding Tax Levy		17,663,889.73
					Budget Appropriations, before Reserve for Uncollected Taxes		45,821,227.00
					Total Non-Municipal Tax Levy		\$144,204,988.00
					Amount to be Raised by Taxes - Before RUT		\$172,362,325.27
					Reserve for Uncollected Taxes (RUT)		\$2,386,414.06
					Total Amount to be Raised by Taxes		\$174,748,739.33
					% of Tax Collections used to Calculate RUT		98.63%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2017		172,515,653.44
					Total Tax Levy, CY 2017		173,646,373.25
					% of Taxes Collected, CY 2017		99.35%
					Delinquent Taxes - December 31, 2017		\$1,102,619.32

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water Utility	Pool Utility	Additional Utility	2nd Additional Utility	N/A Utility	Utility
08	Surplus	88.70%	\$2,015,062.00	\$2,271,758.00	\$4,286,820.00	\$4,200,000.00	---	---	\$86,820.00	---	---	---	
08	Local Revenue	-6.39%	(\$337,491.17)	\$5,279,468.17	\$4,941,977.00	\$3,784,000.00	---	---	\$1,157,977.00	---	---	---	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,073,326.00	\$3,073,326.00	\$3,073,326.00	---	---	---	---	---	---	
08	Uniform Construction Code Fees	-7.23%	(\$93,548.00)	\$1,293,548.00	\$1,200,000.00	\$1,200,000.00	---	---	---	---	---	---	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	19.77%	\$87,406.50	\$442,043.50	\$529,450.00	\$529,450.00	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	-58.60%	(\$81,019.05)	\$138,258.96	\$57,239.91	\$57,239.91	---	---	---	---	---	---	
08	Other Special Items	7.26%	\$255,060.28	\$3,514,813.54	\$3,769,873.82	\$3,769,873.82	---	---	---	---	---	---	
15	Receipts from Delinquent Taxes	-23.93%	(\$330,255.88)	\$1,380,255.88	\$1,050,000.00	\$1,050,000.00	---	---	---	---	---	---	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-7.00%	(\$2,104,525.86)	\$30,079,921.88	\$27,975,396.02	\$27,975,396.02	---	---	---	---	---	---	
07	Minimum Library Tax	0.92%	\$23,540.25	\$2,548,401.00	\$2,571,941.25	\$2,571,941.25	---	---	---	---	---	---	
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	Total	-1.13%	(\$565,770.93)	\$50,021,794.93	\$49,456,024.00	\$48,211,227.00	\$0.00	\$0.00	\$1,244,797.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water Utility	Pool Utility	Additional Utility	2nd Additional Utility	N/A Utility	Utility
20 General Government	22.00	87.00	-7.02%	(\$630,272.00)	\$8,978,276.00	\$8,348,004.00	\$7,452,801.09	\$63,902.91	---	---	\$831,300.00	---	---	---	---
21 Land-Use Administration			310.89%	\$98,760.00	\$31,767.00	\$130,527.00	\$130,527.00	---	---	---	---	---	---	---	---
22 Uniform Construction Code	5.00	5.00	16.40%	\$109,927.00	\$670,377.00	\$780,304.00	\$780,304.00	---	---	---	---	---	---	---	---
23 Insurance			0.85%	\$53,297.00	\$6,266,639.00	\$6,319,936.00	\$6,319,936.00	---	---	---	---	---	---	---	---
25 Public Safety	107.00	51.00	3.90%	\$460,724.15	\$11,809,532.85	\$12,270,257.00	\$12,270,257.00	---	---	---	---	---	---	---	---
26 Public Works	43.00	2.00	-17.98%	(\$65,637.99)	\$365,137.99	\$299,500.00	\$293,000.00	---	---	---	\$6,500.00	---	---	---	---
27 Health and Human Services	8.00	4.00	13.31%	\$76,440.00	\$574,432.00	\$650,872.00	\$650,872.00	---	---	---	---	---	---	---	---
28 Parks and Recreation	2.00	2.00	448.72%	\$35,000.00	\$7,800.00	\$42,800.00	\$42,800.00	---	---	---	---	---	---	---	---
29 Education (including Library)	13.00	43.00	0.92%	\$23,540.00	\$2,548,401.00	\$2,571,941.00	\$2,571,941.00	---	---	---	---	---	---	---	---
30 Unclassified			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
31 Utilities and Bulk Purchases			4.60%	\$212,983.00	\$4,627,442.00	\$4,840,425.00	\$4,840,425.00	---	---	---	---	---	---	---	---
32 Landfill / Solid Waste Disposal			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
35 Contingency			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	---	---	---	---	---	---	---	---
36 Statutory Expenditures			9.65%	\$342,831.00	\$3,553,488.00	\$3,896,319.00	\$3,860,819.00	---	---	---	\$35,500.00	---	---	---	---
37 Judgements			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00	---	---	---	---	---	---	---	---
42 Shared Services			10.28%	\$49,368.00	\$480,082.00	\$529,450.00	\$529,450.00	---	---	---	---	---	---	---	---
43 Court and Public Defender	6.00	2.00	0.60%	\$2,876.88	\$478,155.12	\$481,032.00	\$481,032.00	---	---	---	---	---	---	---	---
44 Capital			56.56%	\$625,000.00	\$1,105,000.00	\$1,730,000.00	\$1,725,000.00	---	---	---	\$5,000.00	---	---	---	---
45 Debt			20.56%	\$531,600.00	\$2,585,060.00	\$3,116,660.00	\$3,116,660.00	---	---	---	---	---	---	---	---
46 Deferred Charges			27.24%	\$119,148.00	\$437,349.00	\$556,497.00	\$190,000.00	---	---	---	\$366,497.00	---	---	---	---
48 Debt - Type 1 School District			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50 Reserve for Uncollected Taxes			1.92%	\$45,000.00	\$2,345,000.00	\$2,390,000.00	\$2,390,000.00	---	---	---	---	---	---	---	---
55 Surplus General Budget			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
Total	206.00	196.00	4.41%	\$2,090,585.04	\$47,365,438.96	\$49,456,024.00	\$48,147,324.09	\$63,902.91	\$0.00	\$0.00	\$1,244,797.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	257	\$13,162,700.00	0.70%
2 Residential	9,200	\$1,673,761,100.00	89.60%
3A/3B Farm	1	\$4,200.00	0.00%
4A Commercial	403	\$157,854,800.00	8.45%
4B Industrial	4	\$1,441,600.00	0.08%
4C Apartments	12	\$20,306,100.00	1.09%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$1,564,090.00	0.08%
Total	9,878	\$1,868,094,590.00	100.00%

Average Ratio (%), Assessed to True Value	24.05%
Equalized Valuation, Taxable Properties	\$7,767,545,072.77

Total # of property tax appeals filed in 2017	County Tax Board	250.00
	State Tax Court	2.00
Number of 2017 County Tax Board decisions appealed to Tax Court		50.00
Number of pending property tax appeals in State Tax Court		43.00

Amount paid out by municipality for tax appeals in 2017	\$356,871.26
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	15	\$35,560,400.00	28.64%
15B Other Schools	1	\$2,826,700.00	2.28%
15C Public Property	120	\$37,853,300.00	30.48%
15D Church and Charities	48	\$26,203,000.00	21.10%
15E Cemeteries & Graveyards	5	\$4,136,300.00	3.33%
15F Other Exempt	58	\$17,593,000.00	14.17%
Total	247	\$124,172,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.65%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	0.00	0.00					
Supervisory Staff (Department Heads & Managers)	25.00	0.00	3,483,062.00	\$2,490,760.00		\$333,015.00	\$468,744.00	\$190,543.00
Police Officers (Including Superior Officers)	59.00	0.00	2,835,136.00	\$121,700.00	\$275,000.00	\$1,470,563.00	\$889,909.00	\$77,964.00
Fire Fighters (Including Superior Officers)	36.00	0.00	5,358,249.00	\$3,450,232.00	\$220,000.00	\$886,009.00	\$746,059.00	\$55,949.00
All Other Union Employees not listed above	71.00	11.00	6,849,061.00	\$4,212,217.00	\$472,000.00	\$505,789.00	\$1,336,820.00	\$322,235.00
All Other Non-Union Employees not listed above	15.00	6.00	1,369,182.00	\$957,730.00		\$111,577.00	\$226,609.00	\$73,266.00
Totals	206.00	17.00	19,894,690.00	\$11,232,639.00	\$967,000.00	\$3,306,953.00	\$3,668,141.00	\$719,957.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	55.00	\$11,415.52	\$627,853.60	58.00	\$11,199.19	\$649,553.02
Parent & Child	19.00	\$23,795.21	\$452,108.99	19.00	\$22,772.45	\$432,676.55
Employee & Spouse (or Partner)	22.00	\$28,696.14	\$631,315.08	21.00	\$27,558.12	\$578,720.52
Family	88.00	\$34,918.40	\$3,072,819.20	89.00	\$33,470.96	\$2,978,915.44
Employee Cost Sharing Contribution (enter as negative -)			(\$1,095,838.86)			(\$1,112,287.62)
Subtotal	184.00		\$3,688,258.01	187.00		\$3,527,577.91
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$12,552.45	\$100,419.60	8	\$11,983.35	\$95,866.80
Parent & Child	6	\$23,686.12	\$142,116.72	5	\$22,894.68	\$114,473.40
Employee & Spouse (or Partner)	18	\$26,967.23	\$485,410.14	21	\$26,962.73	\$566,217.33
Family	27	\$36,467.44	\$984,620.88	30	\$34,250.68	\$1,027,520.40
Employee Cost Sharing Contribution (enter as negative -)			(\$8,361.24)			
Subtotal	59.00		\$1,704,206.10	64.00		\$1,804,077.93
GRAND TOTAL	243.00		\$5,392,464.11	251.00		\$5,331,655.84

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

NO
NO

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt				Current Year Budget				2019 Budget				2020 Budget				All Additional Future Years' Budgets			
Deductions				Net Debt															
Local School Debt				\$30,376,000.00				\$30,376,000.00				\$0.00							
Regional School Debt												\$0.00							
Utility Fund Debt																			
Water																			
Pool				\$1,983,000.00				\$1,983,000.00				\$0.00							
Additional																			
2nd Additional																			
N/A																			
0																			
Municipal Purposes																			
Debt Authorized				\$3,165,651.82								\$3,165,651.82							
Notes Outstanding																			
Bonds Outstanding				\$23,546,000.00				\$207,307.62				\$23,338,692.38							
Loans and Other Debt				\$141,000.00								\$141,000.00							
Total (Current Year)				\$59,211,651.82				\$32,566,307.62				\$26,645,344.20							
Population (2010 census)				30,316															
Per Capita Gross Debt				\$1,953.15															
Per Capita Net Debt				\$878.92															
3 Yr. Average Property Valuation				\$7,616,595,107.33															
Net Debt as % of 3 Year Avg Property Valuation				0.35%															
Utility Fund - Principal				\$315,000.00				\$325,000.00				\$325,000.00				\$1,018,000.00			
Utility Fund - Interest				\$67,040.00				\$57,590.00				\$47,433.75				\$72,826.25			
Bond Anticipation Notes - Principal																			
Bond Anticipation Notes - Interest																			
Bonds - Principal				\$2,550,000.00				\$2,605,000.00				\$2,655,000.00				\$15,736,000.00			
Bonds - Interest				\$549,660.00				\$488,910.00				\$424,060.00				\$1,486,745.00			
Loans & Other Debt - Principal				\$17,000.00				\$17,000.00				\$17,000.00				\$90,000.00			
Loans & Other Debt - Interest																			
Total				\$3,498,700.00				\$3,493,500.00				\$3,468,493.75				\$18,403,571.25			
Total Principal				\$2,882,000.00				\$2,947,000.00				\$2,997,000.00				\$16,844,000.00			
Total Interest				\$616,700.00				\$546,500.00				\$471,493.75				\$1,559,571.25			
% of Total Current Year Budget				7.07%															
Description				Debt Not Listed Above															
Total Guarantees - Governmental																			
Total Guarantees - Other																			
Total Capital/Equipment Leases																			
Total Other																			
Bond Rating				Moody's				Standard & Poors				Fitch							
Rating				Aa				AAA											
Year of Last Rating				2016				2017											
Mark "X" if Municipality has no bond rating																			
Sheet UFB-10																			

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

N/A
